G. R. S. 58]

Previous references.

File No. 103 Of-01

Serial Nos. 1—3

191

(S. R)

Later references.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1—3

Part B for

SUBJECT.

Refund of the Value of court-fee Stamps left unsold by a deceased Stamp Vendor

1 144 d 15.8.01 From The D.C. Mysore &c- Submits the Court fee Stamps to the Value of Rs 39-10-0 and requests sanction for the refund of its Value to P. Rangaiyengar stamp Vendor, Mysore city

2 1670 d 23.11.01. From P. Rangaiyengar Cash Vendor, Lansdowne bazaar, Mysore- Prays that he might be empowered to sell the Stamps in question or the Value thereof may

GPB—10,000—26-3-15

Indexed

SECRETARY'S OFFICE

REVENUE BRANCH

OFFICE NOTE.

SUBJECT. Recommending refund of the value of Court fee stamps worth Rs 39-10-0 to D. Rangiengar Stamps vendor Mysore city

LAST REFERENCE Letter No. 144 dated 15 August 1901

from The Dy Comr, Mysore District

In his letter No. 144 dated 15th August 1901 submitting Court fee Stamps to the value of Rs 39-10-0, the Dy Comr Mysore states as follows

One P Rangiengar Stamps vendor Mysore city presented a petition to him on 26/4/01 enclosing Court fee stamps to the value of Rs 39-10-0 praying that as his deceased Co-brother Krishnadyengar who was a stamps vendor had written his name on them

advance in order to facilitate their rapid sale at the Law Courts and died before selling them, ~~and that~~ either he may be empowered to sell them in his name for that of the deceased, that the stamps may be exchanged for others, or that their value may be ordered to be refunded to him after deducting his commission. The Dy Comr recommends the refund of the value of the stamps as a Special case –

Para 3 of Govt Notification No: 99 16th April 1885 referred to by the Dy Comr reads as follows: –

"When a licensed vendor surrenders his license or dies, the Dy Comr may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the value of Stamps not spoiled or rendered unfit for use, returned into the Dy Comr's stores, deducting one anna in the rupee, or he may issue Stamps of other values in exchange."

Article 54 of the Mysore Stamps Regulation of 1900 provides that 'when any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended but for which he has no immediate use, the Dy Comr shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee or portion of rupee, upon such person delivering up the same to be cancelled, and proving to the Dy Comr's satisfaction - a) that such stamp or stamps were purchased by such person with a bona fide intention to use them; and b) that he has paid the full price thereof; and c) that they were so purchased within the period of six months next preceding the date on which they were so delivered.'

Provided that where the person is a licensed vendor of Stamps

the Dy Comr may, if he thinks fit, make the repayment of the sum actually paid by the Vendor without any such deduction as aforesaid".

Subd for orders

ar
27/8/01

The Hon'ble Regd
Order for refund
of Impressed Court
Fee Stamps —

Where is the Hon'ble
Regd refund of
Court fee labels

27/8/01

Submitted

With regard to the refund of the value of Court fees, Rule 5 of the Chief Comrs Notification No: 237 of 15/1/1873 lays down that "In no case will the value of Court fees labels once sold be refunded, except on a Court Certificate as provided for in Secs: 13, 14, & 16 of the Court fees Act, nor will fresh labels be given in exchange thereof"

5

But the case under reference does not fall under this rule in as much as the petitioner himself is a ~~Stamp vendor~~ and there is no other provision in the Court Fees Act of 1870 or in the Rules of 1890 framed thereunder which allows of the refund of the value of court fees labels ~~stuck~~ in such a case

2/9/01

Submitted to the Secretary for orders

11/9/01

Why should these stamps be considered "Spoiled". Where is the defn of 'Spoiled'?

1879

P.T.O

Sub[d]:

For definition of spoiled please see Sec: 49 of the Stamp Regulation of 1900 where several cases of spoiled stamps are dealt with.
24/9/01.

Subd to the Secretary for orders
HD
5/10/01

In the absence of a definition, I do not see why these labels shd be considered 'spoiled'. I think the value may be refunded.
12/11/1901

To the S[r] Counsellor

Sir, Labels are not spoiled but they are, under the Act, not valid for use & the person owning them cannot sell them, but must be considered as having surrendered them. I do not see any definition of spoiled & consider the value of such labels.

Sir, In the absence of such a definition I should refer the matter to the Commissioners for their decision
16/11

Draft
16/11/01

Subd with draft.
18/11/01

Draft as per orders.

Read letter No: 124 dated 15/8/01 from the Dy Comr Mysore District, submitting Court fees Stamps to the value of Rs 39-10-0 and requesting sanction for the refund of their value to P Ranga Iyengar Stamp Vendor, Mysore city, who produced them & an order thereon

One Krishna Iyengar, a licensed stamp Vendor, Mysore city and a relative of the said P Ranga Iyengar, purchased the said labels and wrote his name on them in advance to facilitate their speedy sale, but died of plague before he could sell them. The applicant requested therefore that either he might be permitted to sell the labels at the Law Courts

Let me see again C. Fees Act S. 13, 14 & 15.

28/12

Submitted—

This is rather hard — to make the man lose 300 Rs Let me see rules on the following points:

1. Is it illegal to sell these stamps without a license?
2. Do they become incapable of use by the fact of a signature being appended?

If there is no prohibition to either course this order may issue

30/12/1901

Submitted —

Sec: 41: The Ct Fees Regn 1900 requires Govt to make rules for the sale of stamps, for persons by whom alone such sale is to be conducted. No rules appear to have been framed under this section. In the absence of

in the name of the deceased, or that they might be allowed to be exchanged for fresh ones, or that their value might be ordered to be refunded to him after deducting the usual discount. The Dy Comr proposes to allow the refund as a special case though the labels are spoiled ~~as~~ ~~or spoiled~~ by the former vendors having written his name on them.

~~It is observed that Government consider~~ It is observed that the labels are not spoiled but ~~as having been sold~~ ~~in as much as they are rendered~~ unfit for use, though not spoiled, ~~by the former owner having written his name on them.~~

There is no Rules permitting refund of the value of such labels. They should, therefore, be returned to the man who procured them.

25/11/01

Secretary 28/11/01

They are rendered unfit for use by the former ~~Owner~~ Owner having written his name on them they must be considered as having been sold

To the Dy Comr
Suppose Dirk. leave with V.P and the labels.

7. x + y

New rules, the following rules have to be followed

Notn no 6255-66 of 25.1.1881 provides for the payment of persons who, not being licensed, sold Stamps. sec: 41 Cl: (3) of the Court Fees Regn 1870 is also to the same effect.

The Stamps if now used would convey an idea inconsistent with fact that the vendor is required to affix his signature to the Stamp. If the Stamps signed by the deceased vendor be sold on any date subsequent to his death it would be taken as if the man were alive on the date of sale.

24/1/02

The draft prepared in the office together with some queries by me & answers by the Asst Secretary is submitted for further consideration.

If the view taken is right — and I think it is — it would be unjust to return the stamps and refuse the refund. So far as the Court receiving such stamps is concerned, I am not aware of any provn which empowers it to regard docts stamped with such stamps as unstamped. The prohibition to sell however is express.

There will be inconsistency in saying (as in the draft) that the

Stamps are not spoiled but rendered unfit for use &c — for both practically mean the same thing.

differs
what is intended
which for me to
decide for myself.
not speculate.

The best course seems to me to ~~be~~ refund the value even if the Case is a special one not Countenanced by the rules, for there is no equity in forcing a man to keep an article of such adventitious value, without empowering him to make any beneficial use of it.

I am unwilling to change my opinion already expressed & perhaps be entitled to cancel the signatures on the stamps under the instructions of the Commissioner — and the applicant to add them under this circumstance there is no law, I think, & even if there is any entertain any doubt on the matter

25.1.1902

Solicitor Asst & Mr
3d Comptroller
25/1/02

25/1/02
3.38

MYSORE DEWAN'S OFFICE.

REVENUE AND GENERAL DEPTS.

3297/5-2-02

NOTE.

TO THE DEWAN OF MYSORE
(FOR ORDERS)

Refund of the value of Court-fee Stamps left unsold by a deceased Stamp Vendor.

A licensed Stamp Vendor named Krishnaswamy in the Mysore City died, and it was found that he had left unsold Court-fee labels valued Rs. 39-10-0 on all of which he had endorsed his name.

2. His brother Ranganayaka, who is stated to have been appointed Stamp Vendor in Krishnaswamy's place requests that he may be authorized to sell the Stamps under his Signature for Krishnaswamy, or he may be given fresh labels in exchange, or the value

MGCPB—500—24-8-01.

of the Stamps less Commission may be refunded to him otherwise he would be a great loser.

3. Govt Notfn No. 9 of the 15th April 1885 gives discretion to a Dy Commr to repay to a licensed Vendor or his representative, the value of unpressed Court Fee Stamps not Spoiled or rendered unfit for use, or to issue fresh Stamps in exchange therefor.

4. Section 54 of the Stamp Regulation II of 1900. Con-tains the Same provision.

5. But neither the Court Fees Regulation III of 1900, nor the Rules under the old Court Fees Act, contain a Similar provision as regards adhesive Court fee labels.

6. Being doubtful, however of the applicability of the Notfn: of 1885 to the present case, the Dy Commr

recommends as a Special case, the refund of the value of the Stamps to Rungaeingar.

" There is no proper definition of the term "Spoiled", and that term and the terms rendered unfit for use' practically mean the Same thing There is no equity in forcing a man to keep an article of Such abventitious value without empowering him to make any beneficial use of it. So far as the Court receiving Such Stamps is concerned there is no provision which empowers it to regard documents Stamped with Such Stamps as un-Stamped. But the man is prohibited from Selling the Stamps. It was therefore pointed out that the best course was to refund the value even if the case is a Special one not countenanced by the Rules.

8. The 3d Councillor offers, being of opinion that the labels are not Spoiled but they are rendered unfit for use by the former owner having written his name

on them, and therefore they must be considered to have been sold, and their value cannot be refunded as there is no rule authorizing it. He, however, considers that it may be equitable to cancel the Signatures on the Stamps under the initials of the Dy Commr and permit the applicant to sell them under his Signature but that there is no law under which it can be done; and Suggests that if there is still any doubt, the matter may be referred to the Dewan.

Submitted accordingly for orders.

4/2/1902

4/25

Is there any rule regd a stamp vendor to sign his name with the initials? Let me see that rule. What was the name written at all? What are the circs?

15.III.02

Early 1873

12

Please see separate paper attached.

GOVERNMENT OF MYSORE

For the rule requiring Stamp vendours to sign their names on labels, please see para 6 of Notification no. 341 dated 21/3/84 printed on page 58 of the "Rules and Notifications under General Stamp and Court Fees Act."

put up
Submitted to the Dy C
D.K.V.
19/3/02

19/3/02
Submitted to the Dewan
19/3

Rec'd
20.3.02
Mysore
3858

4230

The labels ought properly to have been signed at the time of the sale but as a special case they may be taken back and the amount refunded if the IIIrd Comr has no objection thereto. Merchants will be unnecessarily put to hardship — but by an order attention should be called to the fact that labels must be destroyed when signed at the time of the sale

Mitd

To the 3rd Councillor with draft for approval. 22.III.02

26/3

Draft sd
D.K.V.
29/3/02

5/4/02
(B2C)

7/4

116
b

1901/1902 DEPARTMENT
Gl. No. 2465
AUG. 17 1901
No.
DIWAN'S OFFICE

Section S-Q
File No 1034/01
Serial No 1

From L. Ramaswamy Iyengar Esq.
~~The~~ Deputy Commissioner of
the Mysore District

To H. V. Nanjundayya Esq. M.A. M.L.
~~The~~ Secretary to the
Government of Mysore,
General and Revenue
Departments.

Dated 15th August 1901
Despatched
Received

Enclosures No. One application and labels of the value of Rs 39-10-4 as per margin.
General No. 1464

Submitting court fee stamps to the value of Rs 39-10-4 & requesting sanction for the refund of its value to D. Ranga-Iyengar Stamp Vendor Mysore City

W. H. Hull
R. M.

Recd 20/8/01

Please put up papers quoted in this & other papers relating to this subject.
A copy of the Rules and Notifications under General Stamp Act, herewith 20/8/01
submitted. Please return the same after done with.
21/8/01
Submitted with office note at 2 20/8

No. 144 OFFICE OF THE DEPUTY COMMISSIONER.

Enclosures No. One applⁿ & labels of the value of 39-10 — as per margin. Dated MYSORE DISTRICT. Mysore 15th August 1901.

To K. V. Ranjundayya Esquire M.A. M.L.

~~The~~ Secretary to the Government of Mysore,
General and Revenue Departments.

Sir,

I have the honor to submit herewith the marginally noted Court-fee labels of the value of ~~Rs~~ 39-10-0, produced on the 26th April, 1901, by P. Rangaraya Stamp vendor, Mysore City, with the enclosed application praying for the refund of their value under Government Notification No 9, dated 16th April 1885.

14 one anna labels — " — 14 "
2 six anna labels — " — 12 "
72 four anna labels — " — 18 — "

2. The applicant states that his Co-brother Krishnacharyar who was a licensed Stamp vendor purchased these labels and wrote his name on them in advance, in view to facilitate their rapid sale at the Law Courts where he was licensed to vend, but that he died of plague before he could sell them.

3.

3 Para 3 of the Government order referred to above provides that in case of a licensed vendor dying, the Deputy Commissioner may in his discretion repay to the former's representatives the value of stamps not spoiled or rendered unfit for use returned to the Deputy Commissioner's store deducting the usual discount, or issue stamps of other values in exchange.

4 But in the case in question the deceased vendor having unwittingly spoiled the labels in the manner above described, I very much doubt whether the above provision is applicable ~~to the~~, and I therefore beg that the refund may be ordered as a special case

I have the honour to be,

Sir

Your most obedient Servant

H. Williamson

Offg Deputy Commissioner

Mysore 8th

WHG

Rev.

References early

Dk. H. V. N

25/11

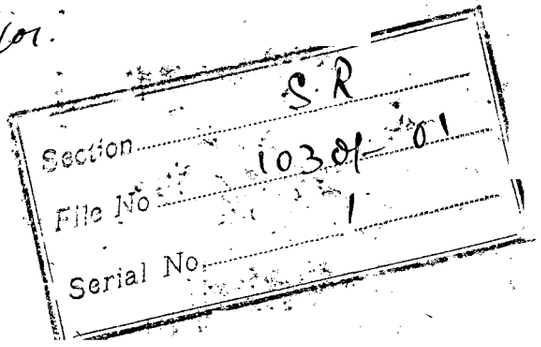
Transferred to Revenue Branch as per orders above.

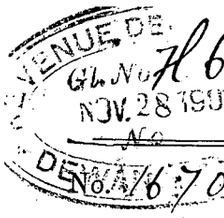
D 27/11/01.

Filed.

Refers Govt. up. A draft order for Secy's appl is submd.

HS 30/11/01.





Name of Petitioner P. Ranjengar
Cash Vendor

Village } Lansdown Bazaar
Taluk } Mysore
District }

Date of Arzi 23-11-01

Date of Receipt 25-11-01

Date of Disposal

No. of Enclosure Nil

ABSTRACT

States that on the death of V. Krishniengar, Mysore Civil Court Vendor, the Dy: Comr: appointed Petr in his place and gave a special license to sell the remaining stamps within 3 months; That Petr requested the Dy: Comr either to refund Rs 39-10-0 or to issue an order empowering Petr to sell the stamps bearing the signature of the deceased; That

MGCPB—23-3-01—3,000.

wrts

3 or 4 months after he was informed that the matter had been reported to Govt: recommending the refund prayed for

Prays that he might be empowered to sell the Land stamps or the value of the same refunded at an early date.

27/11/07.

[redacted] Mysore
[redacted] 23rd Octr 1901
[redacted] 16707
[redacted] 25-11-1901
[redacted]

The Secretary to Mysore Government
Financial and Revenue Departments,
Bangalore

Respected Sir

On the death of V. Krishnappa, Mysore Civil Court Vendor, I was not only appointed as vendor in his place by the Deputy Commissioner Mysore District, but a special license was given to me to sell all the remaining stamps within three months. At the same time I requested the Deputy Commissioner either to refund Rs 39-10-0 Court fee stamps or to favour me with an order to sell the same on which the signature of the deceased vendor is put to meet the supply of the parties demand at the busy hours of the courts. After waiting for three or four months without getting any reply, I was told that (as the time was more than six months) the matter was not only referred to the Government but requested to refund the same with out any loss to myself. Therefore I most humbly request you to send an order to the Dy Comr either to order me to sell the same stamps or to refund the same, at your earliest convenience. I being a very poor man and as it is nearly six months elapsed from the time I requested the Dy Comr I request that you will kindly favour me with a favourable reply to the following address, I beg to remain

Respected Sir,
Your most obedient and humble servant
P. Ranga Iyengar
Cash Vendor, Candidown Bazaar, Mysore

Ref. Govt Order 3
16707
Draft awaiting approval
Put up
Refer to the Secretary
7/12/01
Mysore
Order of Govt: 11.01
30
Circular
Vide
Has been disposed of
The Case

Section SQ.
File No Jdr 103 of 01
Serial No 4
7/2/02

9 Draft as per order

Read

1. Letter no. 144 dt 15/8/01 from the Dy Comr, Mysore District, submitting 128 Court fees' labels amounting in value to ~~to the value of~~ Rs 39-10-0 and requesting sanction to the refund of ~~their value~~ the amount to P. Ranga Iyengar, Stamp Vendor, Mysore city, who produced them

2. Petition no: 1670 dt 23/11/01 from P Ranga Iyengar, Stamp Vendor, Mysore city, praying for the refund of the value of the Court fees' labels produced by him before the Mysore Dy Comr.

No. Fl 1573-81 dt 16/4/02
15.

Encl 1+
128 Stamps

Order thereon.

Krishna Iyengar, a licensed Stamp Vendor, Mysore city, and brother of P. Ranga Iyengar purchased the said labels and signed them in advance in view to facilitate their rapid sale at the Law Courts but died of plague before

before he could sell them.

The applicant requested the Dy Comr that either he might be permitted to sell the labels in the name of the deceased, or that they might be allowed to be exchanged for fresh ones, or that their value less the usual discount ~~might~~ be ordered to be refunded to him. The Dy Comr proposes to allow the refund as a special case, ~~though~~ although the labels are spoiled by the former Vendor having signed them.

2. The labels ought properly to have been signed at the time of the sale. But as a special case they ~~are~~ may ~~ordered to~~ be taken back and their value, Rs 39-10-0, less the usual discount of one anna in the rupee, refunded to the petitioner.

3. ~~The Govt further~~ In this Connection, the Govt direct that Court Fees' labels ~~should henceforth~~ be signed by the Vendor

11

only at the time of the Sale

(may this be permitted?) Hrng 7/4

Secretary.

31/3/02

Not necessary,
I think

~~1 To the Comptroller, Mysore Govt.~~

To the Dy Comrs, Mysore district, with the labels and ver: papers

2. To the Dy Comrs of ~~other~~ District ~~to special attention to para (3)~~ above.

3. The Comptr, Mysore Govt.